

Lewis & Clark County 2015 Tax Levies (for FY 2016)

Tax Levy Types

1. All County Property Levies
2. Outside Incorporated Cities Levies
3. Special Assessments (RID)
4. Special Districts

Lewis and Clark County, Montana

2015 - 2016 MILL LEVIES

Attachment A

SPECIAL MILLAGES:

| | | | | |
|---|------|-----------------------|--------|---|
|  | HLNA | CITY OF HELENA | 150.41 |  |
| | HLNA | CITY OF HELENA - G.O. | 14.35 | |
| | EHLN | CITY OF EAST HELENA | 226.00 | |
| | UNIV | STATE UNIVERSITY | 6.00 | |
| | SEQL | STATE EQUALIZATION | 40.00 | |
| | VTCH | VOCATIONAL TECHNOLOGY | 1.50 | |
| | LCCY | COUNTY (INSIDE CITY) | 173.79 | |
| | LCCY | COUNTY (OUTSIDE CITY) | 213.01 | |

COUNTY MILLAGE BREAKDOWN:

INSIDE INCORPORATED CITIES:

| | | |
|--------------|--------------------------------|---------------|
| ALLP | ALL-PURPOSE | 39.15 |
| CEAG | COUNTY EXTENSION | 1.41 |
| DIST | DISTRICT COURT | 3.60 |
| EINS | PERMISSIVE MEDICAL LEVY | 10.85 |
| ENTL | ENTITLEMENT LEVY | 18.50 |
| FAIR | FAIRGROUNDS | 3.42 |
| HLTH | CITY COUNTY HEALTH | 8.04 |
| HTHF | HEALTH FACILITIES | 0.58 |
| LBYS | LIBRARY | 22.56 |
| MTHL | MENTAL HEALTH | 0.74 |
| PARK | PARKS | 0.10 |
| SCTZ | SENIOR CITIZENS | 1.13 |
| SFTY | PUBLIC SAFETY | 61.86 |
| SARM | SEARCH AND RESCUE-MAINTENANCE | 1.02 |
| SARD | SEARCH AND RESCUE-DEBT SERVICE | 0.83 |
| TOTAL | | 173.79 |

OUTSIDE INCORPORATED CITIES:

| | | |
|--------------|---------------------|---------------|
| | TOTAL FROM INSIDE | |
| | INCORPORATED CITIES | 173.79 |
| PLAN | PLANNING | 3.22 |
| ROAD | ROAD | 36.00 |
| EMRG | EMERGENCY/DISASTER | 0.00 |
| TOTAL | | 213.01 |

SCHOOL MILLAGE BREAKDOWN:

COUNTY SCHOOL LEVIES:

| | | |
|--------------|------------------------|--------------|
| CELM | COUNTY ELEMENTARY | 33.00 |
| CERT | ELEMENTARY RETIREMENT | 26.61 |
| CHGH | COUNTY HIGH SCHOOL | 22.00 |
| CHTR | SCHOOL TRANSPORTATION | 3.58 |
| CHRT | HIGH SCHOOL RETIREMENT | 14.06 |
| TOTAL | | 99.25 |

MILLAGE BY SCHOOL DISTRICT:

| | | SCHOOLS | TOTAL |
|------|------------------------|---------|--------|
| SD01 | SCHOOL DISTRICT #1 | 388.22 | 726.77 |
| SD10 | SCHOOL DISTRICT #1 OUT | 388.22 | 601.23 |
| SD02 | SCHOOL DISTRICT #2 | 390.18 | 603.19 |
| SD2C | SCHOOL DISTRICT #2C | 390.18 | 728.73 |
| SD3C | SCHOOL DISTRICT #3C | 388.22 | 726.77 |
| SD04 | SCHOOL DISTRICT #4 | 300.87 | 513.88 |
| SD09 | SCHOOL DISTRICT #9 | 391.05 | 790.84 |
| SD9O | SCHOOL DISTRICT #9 OUT | 391.05 | 604.06 |
| SD9C | SCHOOL DISTRICT #9 C | 391.05 | 729.60 |
| SD13 | SCHOOL DISTRICT #13 | 242.71 | 455.72 |
| SD27 | SCHOOL DISTRICT #27 | 273.41 | 486.42 |
| SD38 | SCHOOL DISTRICT #38 | 304.72 | 517.73 |
| SD45 | SCHOOL DISTRICT #45 | 322.42 | 535.33 |

| SPECIAL DISTRICT FEES AND MILLAGES: | | | | | | |
|-------------------------------------|---|-----|------------|--------------------------|------------------------------|----------------------------|
| FIRE DISTRICTS AND AREAS: | | | | MISCELLANEOUS DISTRICTS: | | |
| 3006 | AUGUSTA | | 17.66 | | WATER QUALITY DISTRICT: | (Fee/Lot) (Fee/Lot) |
| 3018 | AUGUSTA RURAL (Structure) | FEE | Variable | | | <u>City</u> <u>Outside</u> |
| 3010 | BAXENDALE | | 53.07 | 8000 | inside city-residential | \$8.38 |
| 3007 | BIRDSEYE | | 53.56 | 8012 | outside city-residential | \$10.24 |
| 3005 | CANYON CREEK | | 23.89 | | Commercial (Gallons/Day) | |
| 3014 | DEARBORN (Dwelling) | FEE | \$75.00 | 8042A | 1000-1999 | \$33.49 |
| 3009 | EASTGATE | | 50.22 | 8042B | 2000-4999 | \$64.84 |
| 3001 | EAST VALLEY | | 22.46 | 8042C | 5000-9999 | \$167.41 |
| 3017 | LEWIS & CLARK (Structure) | FEE | Variable | 8042D | Greater than/equal 10,000 | \$418.47 |
| 3004 | LINCOLN | | 18.13 | 8043A | 1000-1999 | \$40.92 |
| 3012 | MARYSVILLE | | 93.82 | 8043B | 2000-4999 | \$81.85 |
| 3019 | MONTANA CITY | | 25.19 | 8043C | 5000-9999 | \$204.61 |
| 3020 | TRI-LAKES (Structure) | FEE | Variable | 8043D | Greater than/equal 10,000 | \$465.04 |
| 3003 | WESTSIDE (Structure-\$50 taxable) | FEE | Variable | 8041 | LACASA GRANDE WATER | FEE \$225.00 |
| 3002 | WEST VALLEY | | 19.85 | 2532 | TEN MILE/PLSNT VLLY SEWER | FEE \$284.54 |
| 3016 | WOLF CRK/CRAIG (Structure-\$50 taxable) | FEE | Variable | 8013 | SOIL CONSERVATION | 2.08 |
| 3015 | YORK (Structure) | FEE | \$150.00 | 8002 | AUGUSTA CEMETERY | 1.69 |
| LANDFILL DISTRICTS: | | | | 2121 | FORESTVALE CEMETERY | 3.31 |
| 8014 | AUGUSTA | | \$100.00 | 2518 | OPEN SPACE LANDS | 2.20 |
| 8014A-G | - over 1.5 Tons | | Variable | 2110 | TREASURE STATE PARK | 24.28 |
| 8001 | LINCOLN - Residential | | \$110.00 | 2517 | LINCOLN HOSPITAL DISTRICT | 18.15 |
| 8001 | - Equivalent Residential Unit | | \$110.00 | | VALLEY IRRIGATION (per acre) | |
| 2482 | - MPAYT(\$10/yard over 12 yards) | | \$10/yard | 8004 | OPERATIONS | FEE \$18.10 |
| 8040 | MARYSVILLE | | \$58.00 | 8022 | P.A.C. PER HEAD | FEE \$0.60 |
| 8003 | SCRATCHGRAVEL - Residential | | \$96.00 | 8023 | Cattle PER HEAD | FEE \$1.00 |
| 8003 | - Commercial | | Volume | 8008 | FOREST FIRE | FEE Variable |
| 2462 | - PAYT(per # over 1.5 ton) | | .026 per # | LIGHTING DISTRICTS: | | |
| MOSQUITO CONTROL DISTRICTS: | | | | 4002 | MAYNARD | (per sq ft) 0.00450 |
| 8006 | HELENA VALLEY | | 6.40 | 4001 | AUGUSTA | (per sq ft) 0.0022144 |
| 8019 | CRAIG | | 6.55 | 8009 | PLEASANT VALLEY | (per sq ft) 0.01147 |

SPECIAL DISTRICT FEES AND MILLAGES CONTINUED:

| RID MAINTENANCE DISTRICTS: | | | | RID MAINTENANCE DISTRICTS (continued): | | | |
|----------------------------|--------------------------|-------------|----------|--|------------------------|---------------|------------|
| 2535 | AMERICAN BAR | | \$100.00 | 2118 | PINEHILLS | | \$88.14 |
| 2145 | APPLEGATE | | \$12.07 | 2149 | PLEASANT VALLEY | | \$125.00 |
| 2470 | AUGUSTA | | \$45.13 | 2545 | POWDER RIVER COURT | | \$144.79 |
| 2514 | AUTUMN WIND | | \$154.08 | 2105 | PRICKLEY PEAR CREEK -1 | | \$26.30 |
| 2130 | BEARTOOTH ROAD | | \$125.00 | 2480 | PRICKLEY PEAR CREEK -2 | | \$17.23 |
| 2495 | BEL AIR ADDN | | \$200.41 | 2481 | PRICKLEY PEAR CREEK -3 | | \$79.66 |
| 2526 | BIG SKY SUB | Undeveloped | \$59.90 | 2147 | RANCHVIEW | | \$120.00 |
| 2526 | | Developed | \$119.80 | 2479 | RAVEN ROAD | Undeveloped | \$50.00 |
| 2135 | BIG VALLEY | Undeveloped | \$80.00 | 2479 | | Developed | \$200.00 |
| 2135 | | Developed | \$160.00 | 2134 | REDWING | Undeveloped | \$42.97 |
| 2554 | BIG VALLEY-CABIN ROAD | | \$184.96 | 2134 | | Developed | \$120.31 |
| 2153 | BOUNDARY | | \$13.75 | 2104 | RIDDOCK | | \$40.00 |
| 2540 | BRIDGE CREEK | | \$145.38 | 2487 | ROSEMARY ACRES | | \$117.50 |
| 2492 | BROADWATER ESTATES | | \$97.87 | 2483 | ROSENDALE ROAD | Undeveloped | \$50.00 |
| 2515 | BUFFALO HILLS | | \$50.00 | 2483 | | Developed | \$300.00 |
| 2131 | COLORADO GULCH | Undeveloped | \$110.99 | 2500 | RYAN MINOR | | \$256.00 |
| 2131 | | Developed | \$216.96 | 2466 | SCHMIDTVILLE | | \$56.00 |
| 2521 | CRESTWOOD GREEN | | \$328.37 | 2151 | SETTLER'S COVE | | |
| 2136 | EAGLE RIDGE | Undeveloped | \$20.00 | 2151 | Fronting-Imp Rd | Undeveloped | \$63.63 |
| 2136 | | Developed | \$200.00 | 2151 | Fronting-Imp Rd | Developed | \$127.26 |
| 8016 | EASTGATE I | | \$75.00 | 2151 | Fronting-Unimpr Rd | Undeveloped | \$31.82 |
| 8017 | EASTGATE II | | \$75.00 | 2151 | Fronting-Unimpr Rd | Developed | \$63.63 |
| 2516 | ELKHORN | | \$176.26 | 2152 | SILVER CREEK | Undeveloped | \$225.00 |
| 2548 | EMERALD RIDGE | | \$58.28 | 2152 | | Developed | \$450.00 |
| 2140 | EVERGREEN ESTATES | Undeveloped | \$32.00 | 2512 | SKY VIEW | | \$186.91 |
| 2140 | | Developed | \$160.00 | 2491 | SOUTH BOUNDARY II | | \$145.89 |
| 2528 | FANTASY | Undeveloped | \$121.13 | 2546 | SOUTHRIDGE | | \$213.70 |
| 2528 | | Developed | \$242.26 | 2507 | SPRUCE | | \$202.05 |
| 2157 | FAWN MEADOW | | \$59.42 | 2120 | SUNNYVISTA | Undeveloped | \$75.00 |
| 2499 | FOOTHILL | | \$157.50 | 2120 | | Developed | \$312.50 |
| 2509 | FOX CROSSING | | \$290.45 | 2150 | TEN MILE | | \$140.00 |
| 2523 | FRONTIER VILLAGE ESTATES | | \$346.00 | 2122 | TENNESON | | \$38.00 |
| 2161 | GABLE ESTATES | | \$198.93 | 2525 | TIMBERWORKS ESTATES | | \$222.56 |
| 2468 | GILBERT | | \$47.62 | 2115 | TOWNVIEW ESTATES | | \$220.00 |
| 2510 | GLACIER POINT | | \$151.00 | 2119 | TREASURE STATE ACRES | (per sq. ft.) | \$0.010981 |
| 2155 | GOLDEN ESTATES | | \$101.80 | 2472 | VANDENBERG | | \$47.00 |
| 2529 | GRAND VALLEY ESTATES | | \$117.67 | 2519 | WHEAT RIDGE | | \$150.90 |
| 2126 | GRANDVIEW | | \$68.36 | 2484 | YORK ROAD | | \$50.00 |
| 2489 | GRASS-LAND | | \$190.44 | | | | |

| | | | |
|------|-----------------------|---------------|------------|
| 2163 | GREEN ACRES | | \$140.00 |
| 2498 | GRUBER | | \$545.00 |
| 2143 | HARRIS | | \$120.00 |
| 2524 | HAYFIELD ESTATES | | \$307.85 |
| 2542 | HILLVIEW | | \$100.00 |
| 2490 | HOFF, LOT 3 | | \$263.16 |
| 2148 | LA CASA GRANDE | | \$115.00 |
| 2538 | LAKE HOME CONDOMINIUM | | \$122.91 |
| 2117 | LAMBKINS ROAD | (per sq. ft.) | \$0.001972 |
| 2127 | LANNING | | \$73.92 |
| 2141 | LIME KILN | (Per Parcel) | \$220.00 |
| 2475 | LINCOLN | | \$59.45 |
| 2488 | LOWER ROSEMARY | | \$17.74 |
| 2477 | MAYNARD | | \$46.86 |
| 2112 | MIDDLEMAS | | \$168.00 |
| 2154 | MOUNT VISTA | Undeveloped | \$30.00 |
| 2154 | | Developed | \$120.00 |
| 2502 | MUD SPRINGS | | \$387.59 |
| 2159 | MUNGER ROAD | | \$28.51 |
| 2533 | NORTH FORTY | | \$164.65 |
| 2111 | NORTH VALLEY DOWNS | (per sq. ft.) | \$0.00 |
| 2156 | NORTH HILLS | | \$141.83 |
| 2142 | OLEO ACRES | Undeveloped | \$20.00 |
| 2142 | | Developed | \$60.00 |
| 2465 | ORO FINO PARK | | \$80.00 |
| 2146 | OROFINO SUBDIVISION | | \$86.50 |
| 2531 | PANORAMIC MEADOWNS | | \$396.35 |
| 2501 | PIMLEY | | \$298.20 |

| RID BOND / LOAN: | | | |
|------------------|------------------------|---------------|------------|
| 2469A | AUGUSTA | | \$24.09 |
| 2513 | AUTUMN WIND | | \$442.65 |
| 2494 | BEL AIR ADDN | | \$0.00 |
| 2496 | BEL AIR CURBS | | \$256.81 |
| 2527 | BIG SKY SUBD | Variable | \$174.40 |
| 2543 | BIG VALLEY-CABIN ROAD | | \$242.53 |
| 2539 | BRIDGE CREEK | | \$93.72 |
| 2530 | CRESTWOOD GREEN | | \$361.00 |
| 2547 | EMERALD RIDGE | | \$58.28 |
| 2522 | FANTASY | | \$80.74 |
| 2504 | GREEN ACRES | | \$124.00 |
| 2541 | HILLVIEW | | \$237.55 |
| 2537 | LAKE HOME CONDO | | \$210.02 |
| 2536 | LAMBKIN | (per sq ft.) | \$0.004187 |
| 2474A | LINCOLN | | \$44.84 |
| 2476 | MAYNARD | | \$106.50 |
| 2493 | MCHUGH | (per sq. ft.) | Variable |
| 2511 | SKYVIEW | | \$0.00 |
| 2534 | SETTLERS COVE | | \$242.83 |
| 2534 | Fronting-Imp Rd | Undeveloped | \$121.42 |
| 2534 | Fronting-Imp Rd | Developed | \$121.42 |
| 2534 | Fronting-Unimpr Rd | Undeveloped | \$121.42 |
| 2534 | Fronting-Unimpr Rd | Developed | \$60.71 |
| 2497 | TOWNVIEW ESTATES | | \$0.00 |
| 2486 | WOODLAWN WASTEWATER | (per lot) | \$15.00 |
| 2506 | WOODLAWN WATER | (per lot) | \$68.39 |
| 2505 | WOODLAWN SERVICE CONN. | | Variable |

Mill Levy Calculation Example:

| | |
|---|-------------|
| All Purpose Fund- (Prior Year Revenue) | \$4,602,344 |
| Plus: (Inflationary factor-.67%) | \$30,836 |
| Less: | |
| Prior year net proceeds | \$9,668 |
| Plus: (Newly Taxable Growth) | \$124,145 |
| =Total Revenue Assessed- | \$4,747,955 |

Example of Tax Levy On a \$100,000 Home In the City of Helena

RESIDENTIAL PROPERTY TAX COMPUTATION**2015 Levy Year**

(Same as Calendar Year)

Within the City of Helena

The following steps may be used to calculate property taxes.

| Example | | | |
|---------|---|-------------------------|--------------------------|
| 1. | Current "Phased In" Market Value | \$ 100,000 | (From Assessment Notice) |
| 2. | Subtract 2015 Exemption | <u>0.00%</u> | 0 |
| 3. | Non-Exempt Market Value | <u>\$ 100,000</u> | |
| 4. | Multiply By: 2015 Taxable Rate (%) | X <u>1.3500%</u> | (From Assessment Notice) |
| 5. | Current Taxable Value | \$ 1,350 | (From Assessment Notice) |
| 6. | Divide By: 1,000 | <u>1,000</u> | (Mill Equivalent) |
| 7. | Taxable Value per Mill | \$ 1.3500 | |
| 8. | Multiply By: Total Levy in Mills | X <u>726.77</u> | |
| 9. | Calculated Total Property Tax | <u><u>\$ 981.14</u></u> | |

The Example is a residential property with a \$ 100,000 current market value.

FY2015 Mills-750.24 Value per mill-1.30 Total Tax \$ 982.06

The **2015** tax levy is the levy for fiscal year **2015/2016**

The FY 2015/2016 tax levies for the example are:

| | <u>Total</u> | <u>State & Local School Levies</u> | <u>City</u> | <u>County</u> | <u>County Voted Levies</u> |
|----------------|--------------|--|-------------|---------------|--------------------------------|
| Mill Levy | 726.77 | 388.22 | 164.76 | 123.81 | 49.98 |
| Property Tax | \$981.14 | \$524.10 | \$222.43 | \$167.14 | \$67.47 |
| Share of Total | 100% | 53.42% | 22.67% | 17.04% | 6.88% |

History of Lewis & Clark County Tax Levies

**LEWIS AND CLARK COUNTY
ANALYSIS OF COUNTY MILLS LEVIED
FISCAL YEARS 2012 TO 2016**

| | County-wide Mill Levy Values per Year | | | | |
|--|---------------------------------------|------------|------------|------------|------------|
| | 121,276 | 117,108 | 120,346 | 116,642 | 115,380 |
| | FY2016 | FY2015 | FY2014 | FY2013 | FY2012 |
| INSIDE INCORPORATED CITIES | | | | | |
| ALL-PURPOSE | 4,747,955 | 4,602,344 | 4,653,780 | 4,458,057 | 4,347,518 |
| CITY COUNTY HEALTH | 975,059 | 945,062 | 942,309 | 902,809 | 878,042 |
| DISTRICT COURT | 436,594 | 422,760 | 421,211 | 403,581 | 392,292 |
| PARKS | 12,128 | 11,711 | 12,035 | 11,664 | 11,538 |
| LIBRARY | 885,315 | 858,402 | 879,729 | 843,322 | 820,352 |
| MENTAL HEALTH | 89,744 | 86,660 | 86,649 | 82,816 | 80,766 |
| SENIOR CITIZENS | 137,042 | 132,332 | 132,381 | 127,140 | 123,457 |
| COUNTY EXTENSION | 170,999 | 166,293 | 166,077 | 158,633 | 154,609 |
| PUBLIC SAFETY | 3,930,555 | 3,810,694 | 3,846,258 | 3,684,721 | 3,584,857 |
| PERMISSIVE MEDICAL LEVY | 1,315,845 | 1,200,357 | 1,347,875 | 1,433,530 | 1,254,181 |
| HEALTH FACILITIES | 70,340 | 58,554 | 69,801 | 68,819 | 144,225 |
| FAIRGROUNDS | 0 | 0 | 0 | 0 | 0 |
| ENTITLEMENT LEVY | 736,145 | 713,188 | 701,617 | 671,858 | 648,436 |
| TOTAL INSIDE NOT VOTED | 13,507,721 | 13,008,357 | 13,259,722 | 12,846,950 | 12,440,273 |
| Percentage Increase without Voted | 3.84% | -1.90% | 3.21% | 3.27% | 3.81% |
| VOTED MILL LEVIES: | | | | | |
| PUBLIC SAFETY | 3,571,578 | 3,461,712 | 3,408,199 | 3,264,810 | 3,176,411 |
| LIBRARY(NET OF EMERGENCY LEVY) | 1,850,672 | 1,794,095 | 1,766,679 | 1,692,475 | 1,646,473 |
| FAIRGROUNDS | 414,764 | 401,680 | 1,560,888 | 1,495,350 | 1,454,942 |
| SEARCH AND RESCUE | 224,361 | 220,163 | 216,623 | 0 | 0 |
| TOTAL VOTED LEVY | 6,061,375 | 5,877,651 | 6,952,388 | 6,452,635 | 6,277,826 |
| RECLASSIFICATION OF LEVY | | | | | |
| ENTITLEMENT LEVY(FROM STATE) | 1,507,461 | 1,461,508 | 1,439,338 | 1,378,708 | 1,346,485 |
| Total Inside Incorporated Cities | 21,076,557 | 20,347,516 | 21,651,448 | 20,678,293 | 20,064,584 |
| % Increase with Voted & Reclassed | 3.58% | -6.02% | 4.71% | 3.06% | 3.45% |

OUTSIDE INCORPORATED CITIES

ROAD

PLANNING

Percentage Increase -- Outside

EMERGENCY DISASTER

TOTAL OUTSIDE NOT VOTED**VOTED MILL LEVIES:**

ROAD

TOTAL OUTSIDE**TOTAL COUNTY MILLS**

| County Outside -- Mill Levy Values per Year | | | | |
|---|--------------|--------------|--------------|--------------|
| 57,706 | 55,727 | 56,497 | 54,645 | 53,869 |
| FY2016 | FY2015 | FY2014 | FY2013 | FY2012 |
| 1,364,170 | 1,317,944 | 1,325,420 | 1,256,289 | 1,213,130 |
| 185,813 | 179,441 | 179,660 | 170,492 | 164,300 |
| 1,549,983 | 1,497,384 | 1,505,080 | 1,426,781 | 1,377,430 |
| 3.51% | -0.51% | 5.49% | 3.58% | 3.89% |
| 0 | 0 | 0 | 0 | 107,738 |
| 1,549,983 | 1,497,384 | 1,505,080 | 1,426,781 | 1,485,168 |
| 713,246 | 689,343 | 683,049 | 647,543 | 620,571 |
| 2,263,229.00 | 2,186,727.00 | 2,188,129.00 | 2,074,324.00 | 2,105,739.00 |
| 23,339,786 | 22,534,243 | 23,839,577 | 22,752,617 | 22,170,323 |
| 3.57% | -5.48% | 4.78% | 2.63% | 4.00% |

FY 2016 Increases/Decreases:

- Increase –
 - Newly Taxable Property-\$512,633
 - Inflationary factor-\$141,870
 - Permissive Medical Levy-\$72,765
 - Health Facilities Debt-\$9,702

Increase is 1.85 mills or \$2.50 per \$100,000.

- Decrease-
 - Net/gross proceeds-\$39,400

Questions / Discussion